

CATEGORIES OF WORK*

Accounting	Electrical	Ornamental Metals
Acquisition	Electrical Fixtures	Painting
Alarm/Security	Elevators	Parking Lot
Appraisal	Engineering	Permanent Financing Fees
Appliances	Environmental	Permits
Architecture	Excavation	Plaster
Awnings	Exterior Lighting	Plumbing
Blinds/Shades	FF & E	Plumbing Fixtures
Builders Overhead	Finish Carpentry	Real Estate Taxes
Builders Profit	Fire Extinguishers	Recording Title/Transfer Charge
Builders Risk Insurance	Fire Sprinklers	Rental Equipment
Cabinets	General Contractor Fee	Roofing
Carpeting	General Contractor Profit	Rough Carpentry
Ceramic Tile	General Requirements	Rough Electrical
Clean-Up	Gutters	Rough Plumbing
Closing Cost	Hardware	Sewer & Water Hookup
Common Labor	Hauling	Sheet Metal
Concrete	Historic Consultant	Shelving
Construction Period Interest	HVAC	Siding
Construction Supervision	Insulation	Site Work
Construction Utilities	Labor	Specialties
Contingency	Landscaping	Structural Steel
Counter & Vanity Tops	Legal	Supplies & Equipment
Demolition	Loan Origination Fee	Survey
Developer Fee	Lumber	Toilet partitions/accessories
Developer Profit	Marketing	Tuckpointing
Disbursing Fee	Masonry	Waterproofing
Doors	Mirrors	Windows
Drywall	Miscellaneous	Wood Flooring

* **NOTE:** Not all items are qualified rehabilitation expenses. See list below for examples of non-qualified expenses

NON-QUALIFIED EXPENSES**

Acquisition Cost	Mailboxes
Appliances	Marketing Costs
Appraisal	Mirrors
Awnings	Mortgage Interest
Blinds & Shades	Site Work
Closing Costs not related to	Parking Lots
Construction Loan	Patios
Contractor Fees over 10% of Project Costs	Permanent Financing Fees
Credit Card Interest	Real Estate Taxes outside of project rehab period
Deck Builds and Deck Enlargements	Room additions outside of original foundation of structure
Developer Fees over 20% of Project Costs	Sidewalks
Equipment Purchases & Replacement on Small projects	Signs
Fences & Gates	Sheds & Gazebos
Fire Extinguishers	Shelves
Garage Expenses	Tenant Relocation Costs
Landscaping	Tools
Light Bulbs	Union Dues
Loan Fees not related to Construction Loan	

** **NOTE:** The list above may not include all non-qualified, or ineligible, expenses.